

**IN THE SPECIFICATION**

Please amend the title of the invention as follows.

**SEMICONDUCTOR DEVICE HAVING A CONTACT WINDOW INCLUDING A LOWER REGION WITH A WIDER WIDTH TO PROVIDE A LOWER CONTACT RESISTANCE AND FABRICATION METHOD THEREOF**

Please amend the first paragraph of page 1 as follows.

This application is a divisional of U.S. Patent No. 6,764,955 ~~Application Serial No. 10/341,766~~ filed January 13, 2003 ~~now pending~~, both of which claim priority from U.S. Patent Application No. 09/948,425 filed September 7, 2001, now is abandoned, which are herein incorporated by reference in its entirety.

Please amend the paragraph beginning on line 27, page 7 as follows.

Referring to FIG. 7, a first dielectric layer 205a is formed on a semiconductor substrate 201 having an impurity active region 203. The impurity active region 203 ~~region 103~~ is formed by ion implantation. The first dielectric layer 205a is a BPSG layer formed by CVD. A desirable thickness of the first dielectric layer 205a is within a range of 500Å-3000Å. In this embodiment, the first dielectric layer 205a has a thickness of approximately 2000Å. The first dielectric layer 205a may be an SOG layer or an O<sub>3</sub>-TEOS layer.